REGISTERED No. M. 7463

# KERALA GAZETTE

## EXTRAORDINARY

## PUBLISHED BY AUTHORITY

Vol. VI] Trivandrum, Sunday, 19th November 1961 / 28th Kartika 1883 [No. 130

LEGISLATURE SECRETARIAT

NOTIFICATION

No. 5751|LA4|61. *Dated, Trivandrum, 19th November 1961.*

The following Bill together with the Statement of Objects and Reasons, the Financial Memorandum and Memorandum regarding delegated legislation is published, as ordered by the Speaker under Rule 67 of the Rules of Procedure and Conduct of Business in the Kerala Legislative Assembly.

D. TIRUMALAI IYENGAR,
*Secretary,*
*Legislative Assembly,*

PRINTED AND PUBLISHED BY THE S.G.P. AT THE GOVERNMENT PRESS, TRIVANDRUM, 1961.

**L. A. Bill No. 28 of 1961**

# THE GURUVAYUR TOWNSHIP BILL, 1961

*A*

*BILL*

*to constitute a Township for Guruvayur in the Trichur District and to provide for its administration.*

WHEREAS it is expedient to constitute a township for Guruvayur in the Trichur District and to provide for its administration and governance;

BE it enacted in the Twelfth year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Guruvayur Township Act, 1961.

(2) This section shall come into force at once, and the rest of this Act shall come into force on such date as the Government may, by notification in the Gazette, appoint (hereinafter referred to as the appointed date).

2. *Guruvayur to be a township.*—(1) With effect on and from the appointed date, the area specified in the Schedule shall be a township called the Guruvayur Township, and the Government may, from time to time, by notification in the Gazette, alter the limits of the area specified in the Schedule and any such alteration shall have effect as if it had been made by this Act.

(2) Where the limits of the area specified in the Schedule are altered by notification under sub-section (1), the notification may also contain such provisions regarding the application or cesser of application of any enactment and the local authority which is to exercise, or cease to exercise jurisdiction, in relation to the area included in or excluded from the Guruvayur Township, the apportionment and adjustment of assets and liabilities as between the local authorities concerned and other incidental or consequential matters, as the Government may deem necessary or proper.

(3) The Madras Village Panchayats Act, 1950 (Madras Act X of 1950) the Kerala Panchayats Act, 1960 (Act 32 of 1960) and the Madras District Boards Act, 1920 (Madras Act XIV of 1920) shall, with effect on and from the appointed date, cease to apply to the Guruvayur Township.

3. *Constitution and composition of committee for administration of Guruvayur Township.*—(1) For the purpose of administering the municipal affairs of the Guruvayur Township, the Government shall, by a notification in the Gazette, constitute a committee to be called the Guruvayur Township Committee (hereinafter referred to as the Township Committee) consisting of seven members who shall be appointed by the Government. Of the seven members aforesaid, three shall be non-officials.

(2) The Government shall appoint—

(a) one of the members of the Township Committee to be its Chairman; and

(b) another person (not being a member of the Township Committee) to be its Executive Officer.

(3) The Township Committee shall be a body corporate, having perpetual succession and a common seal, and subject to any restrictions or qualifications imposed by or under this or any other enactment, shall be vested with the capacity of suing and being sued in its corporate name, of acquiring, holding and transferring property, movable or immovable, of entering into contracts, and of doing all things necessary, proper or expedient for the purposes for which it is constituted.

4. *Application of Kerala Act 14 of 1961 and other enactments to Guruvayur Township subject to specified modifications, additions and restrictions.*—(1) The Government may, by notification in the Gazette, direct that any of the provisions of the Kerala Municipalities Act, 1960 (Act 14 of 1961), or of any rules made thereunder or of any other enactment for the time being in force elsewhere in the State of Kerala, but not in the Guruvayur Township, shall apply to the township to such extent and subject to such modifications additions and restrictions as may be specified in the notification.

(2) In particular and without prejudice to the generality of the foregoing provision, such notification may authorise—

(a) the township committee to levy all or any of the taxes and fees which may be levied by virtue of the provisions applicable to the township under this section and

(b) the Executive Officer of the Township Committee to exercise and perform in regard to the township, the powers and duties assigned to the Commissioner of a municipality under the provisions applied as aforesaid, subject to such restrictions, limitations and conditions and to such control, if any, as may be specified in the notification.

5. *Transfer of property rights and liabilities of Chowghat and Kottappadi Panchayats and of Malabar District Board.*—(1) All property, all rights of whatever kind used, enjoyed or possessed by, and all interests of whatever kind owned by or

vested in or held in trust by or for the Chowghat or Kottapadi Panchayat or the Malabar District Board as well as all liabilities legally subsisting against any of these Panchayats and the Malabar District Board, shall, in so far as such property, rights, interests or liabilities relate to the whole or any part of the Guruvayur Township, stand transferred, on and from the appointed date, to the Township Committee.

(2) If any dispute arises whether any property, right, interest or liability referred to in sub-section (1) relate to the Guruvayur Township or not under the said sub-section, the matter shall be referred to the Government, and the decision of the Government thereon shall be final.

(3) All arrears of taxes or other payments by way of composition for a tax or due for expenses or compensation or otherwise, due to either of the aforesaid Panchayats or the Malabar District Board, immediately before the appointed date may, in so far as such arrears or other payments relate to the whole or any part of the Guruvayur Township, be recovered by the Township Committee.

(4) All proceedings taken by or against either of the aforesaid Panchayats or the Malabar District Board may, in so far as they relate to any of the matters provided for in sub-sections (1) and (3), be continued by or against the Township Committee.

6. *Power to remove difficulties*—(1) If any difficulty arises in giving effect to the provisions of this Act, the Government may, as occasion may require, by order do anything which appears to them necessary for the purpose of removing the difficulty.

(2) All notifications and orders made under this Act shall as soon as possible after they are made, be placed on the table of the Legislative Assembly for fourteen days, and shall be subject to such modification whether by way of repeal or amendment as the Legislative Assembly may make during the session in which it is so laid.

## SCHEDULE

[*See* Section 2 (1)]

The limits of the area of the Guruvayur Township shall be the area comprised in the,

(1) Portion of the Guruvayur Amsom comprising Survey Numbers, 33, 34, 35, 36, 37, 39, 40, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91 to 154, 155 156, 157, 169, 170, 171, 172, 223. 224, 225 and 226.

(2) Portion of Iringaprom Amsom comprising Survey Numbers, 57 to 61, 76|1, 2, 3, 4, 109|1, 110|1, 113|1, 114 to 116, 117|1, 118|1, 119|1, 120 to 133, 144, 146, 149 to 181, 184 to 191.

(3) Portion of Thaikkad Amsom comprising Survey Numbers, 1 to 32, 33pt, 34, 35, 36, 37pt, 38pt, 39pt, 77pt, 81pt, 83pt, 84pt, 85 to 88, 89pt, 90, 91pt, 93pt, 94 to 96, 102pt, and 123pt.

(4) Portion of Chowghat Amsom comprising Survey Numbers, 1 to 29, 38 to 42.

Bounded on the North by Chowghat-Kunnamkulam Road;

East by Survey numbers, 76|5, 6, 78|1, 109|2, 110|3, 2, 6, 113|2 to 4, 6, 7, 8, 117|2, 3, 4, 8, 118|2 to 5, 119|2 to 5, 192|1, 2, 193|1 to 6, 194|1, 6, 7, 8, 183|1, 5, 182, 249, 250, 251, 252, 253, 254, 258, 259, 260, 261, 262 of Iringaprom amsom and Nos. 40 and 41 of Thaikkad amsom and Chowallurpadi-Chittattukara road.

South by Nemmini Mana Road (included in Town Ship) comprised in R. S. Numbers 77, 89, 123, 91, 93, 102, 96, 95, 98, 99.R.S. Nos. 99, 100, 101, 104, 105 of Thaikkad amsom on the eastern side of the Channel. R. S. Nos. 98, 97, 96, 92, 30, 37, 43, 44, 47, 48, 49, 50, 51-52 of Chowghat amsom on the southern side of the Channel and portions of Kootungal Enamavu road in Guruvayur amsom.

West by Survey Numbers, R. S. Nos. 38|7, 8, 10, 17, 18, 19A, 20, 41, 43|12, 31|9, 32|14, 15, 16, 17, 173|15, 8, 7, 174|7, 8, 167|2, 8, 9, 168|15, 16, 17, 158|5, 6, 7A, 7B, 13A, 13B, 159|7, 221|8A1, 8B and 10|C.

## STATEMENT OF OBJECTS AND REASONS

Guruvayur, the most important pilgrim centre of Kerala is now included in the Chowghat Panchayat. The daily increase in the floating population of the Town which has already a considerable local population has created a number of problems which require urgent solution. The Panchayat is not in a position to attend to the sanitary arrangements and other public amenities required. The public and the Guruvayur Devaswom authorities desire to have a separate local authority for Guruvayur covering the temple and its surroundings. It is therefore considered that only an independent local authority like a township can concentrate attention to an alround development of the area covered by the Guruvayur temple and its surroundings. The Bill is intended to achieve the above purpose.

## FINANCIAL MEMORANDUM

The bill envisages the appointment of an executive officer for the Township. The pay and allowances have to be met by the Government in the first instance, to be subsequently recovered from the funds of the local authority. Certain grants-in-aid will also have to be given to the Township, as is being done in the case of Municipalities and the Panchayats. But no additional financial commitment to the general revenues may be involved, since even as a Panchayat, grants-in-aid are being given to this area.

## EXPLANATORY MEMORANDUM TO THE BILL DELEGATING LEGISLATIVE POWERS

Clause 4 of the Bill empowers the Government to extend by notification the provisions of the Kerala Municipalities Act, 1960 or any rule made thereunder or of any other enactments in force in the State of Kerala to the Guruvayur Township subject to such modification, addition and restriction as may be specified in the notification. The intention is to extend to the Guruvayur Township such of the provisions in the Municipal and allied Acts in force as and when they are found necessary, to enforce the healthy development of the area covered by the Township. In a Township usually provisions in the Municipal Act are extended according to the needs from time to time. The proposal is not unusual.

P. P. UMMER KOYA

REGISTERED No. M. 7463.

# KERALA GAZETTE

## EXTRAORDINARY

### PUBLISHED BY AUTHORITY

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LEGISLATURE SECRETARIAT

NOTIFICATION

No. 5756|LA7|61. *Dated, Trivandrum, 19th November 1961.*

The following Bill together with the Statement of Objects and Reasons is published, as ordered by the Speaker under Rule 67 of the Rules of Procedure and Conduct of Business in the Kerala Legislative Assembly.

D. TIRUMALAI IYENGAR,
*Secretary,*
*Legislative Assembly.*

PRINTED AND PUBLISHED BY THE S.G.P. AT THE GOVERNMENT PRESS, TRIVANDRUM, 1961.

**L. A. Bill No. 29 of 1961.**

# THE GENERAL SALES TAX (AMENDMENT AND VALIDATION) BILL, 1961

*A*

*BILL*

*further to amend the General Sales Tax Act, 1125, and to validate the levy, assessment and collection of tax on certain sales.*

*Preamble.*—WHEREAS it is expedient further to amend the General Sales Tax Act, 1125, for the purpose hereinafter appearing and to validate the levy, assessment and collection of tax on certain sales;

BE it enacted in the Twelfth Year of the Republic of India as follows:—

1. *Short title.*—This Act may be called the General Sales Tax (Amendment and Validation) Act, 1961.

2. *Amendment of section 26.*—(1) In section 26 of the General Sales Tax Act, 1125 (Act XI of 1125), hereinafter referred to as the principal Act,—

(i) in clause (b) of sub-section (1), for the figures, letters and words "31st day of March 1951", the figures, letters and words "6th day of September 1955" shall be substituted;

(ii) after sub-section (2), the following sub-section shall be inserted, namely:—

"(2A) Notwithstanding anything contained in sub-section (1), any sale or purchase which took place on or before the 6th day of September, 1955, shall be deemed to have been taken place inside the State, if the goods had actually been delivered as a direct result of such sale or purchase for the purpose of consumption in the State, though the property in the goods by reason of such sale or purchase passed in another State under the general law relating to sale of goods, and be subject to tax under this Act accordingly.".

(2) The amendments made by sub-section (1) shall be deemed to have come into froce on the 1st day of April, 1951.

3. *Validation of the levy, collection, etc., of taxes.*—Notwithstanding anything contained in any judgment, decree or order of any court, authority or tribunal, or any notification under section 6 of the principal Act or any press note issued by the Government,—

(a) all taxes levied, assessed or collected on sales or purchases falling within the purview of sub-section (2A) of section 26 of the principal Act as amended by this Act shall for all purposes be deemed to be, and to have always been, validly levied, assessed or collected; and

(b) all proceedings taken, orders passed and acts done by any officer, authority or tribunal for the levy, assessment or collection of tax on such sales or purchases shall for all purposes

be deemed to be, and to have always been, taken, passed and done in accordance with law, and all such proceedings, orders and acts may be continued as if taken, passed and done under the principal Act as amended by this Act:

Provided that nothing in this Act shall render any person liable to be convicted of an offence in respect of anything done or omitted to be done by him before the date of publication of this Act in the Gazette, if such act or omission was not an offence under the principal Act before the aforesaid date, but for the provisions of this Act.

## STATEMENT OF OBJECTS AND REASONS

In certain tax revision cases, the Kerala High Court set aside assessments under the General Sales Tax Act on inter-State sales on the ground that section 26 of the Act as amended in 1957 prohibited the levy of tax on sales or purchases which took place after 31-3-1951 in the course of inter-State trade or commerce.

2. Section 26(1)(b) of the General Sales Tax Act, 1125, before its amendment in 1957, provided that "a tax on the sale or purchase of any goods shall not, after the 31st day of March, 1951, be imposed where such sale or purchase takes place in the course of inter-Staate trade or commerce, except in so far as Parliament may by law otherwise provide". Though there was no Parliamentary authorisation, various States in India levied and collected tax on certain inter-State sales. Such levy and collection made upto 6-9-1955 were validated by the Sales Tax Laws Validation Act, 1956 (Central Act 7 of 1956).

3. By the Constitution (Sixth Amendment) Act, 1956, the subject-matter "taxes on the sale or purchase of goods, where such sale or purchase takes place in the course of inter-State trade or commerce" was included in List I of the Seventh Schedule, with the result that Parliament ceased to have power to authorise the States to provide for the levy of tax on such sales, since Parliament alone could thereafter pass any law imposing tax on such sales. Hence, in extending the Travancore-Cochin General Sales Tax Act to the Malabar area in 1957, the words "except in so far as Parliament may by law otherwise provide" were omitted. Since this amendment was to take effect only from a future date to be appointed by the Government, it was thought that levy and collection of tax made in respect of inter-State sales which took place prior to 6-9-1955 will in no way be affected. However, the High Court has held that the amended section 26 prohibited the imposition and collection of tax on sales in the course of inter-State trade or commerce effected after 31-3-1951, and, therefore, the imposition and collection of such tax already made became invalid. It has, therefore, become necessary to validate the levy and collection of such tax made upto 6-9-1955. The Bill is intended for this purpose.

R. SANKAR